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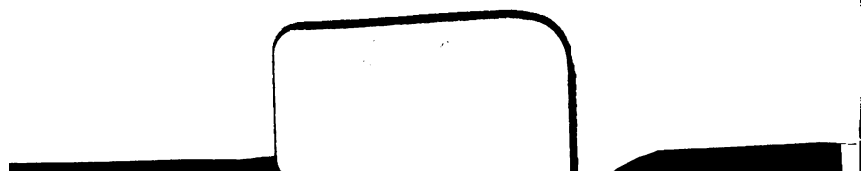
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THE (54)  
**PROPOSAL,**

COMMONLY CALLED

*Sir Matthew Decker's Scheme,*

12896 FOR ONE

**GENERAL TAX upon Houses,**

**L A I D O P E N ;**

And shewed to be a deep concerted Project to  
traduce the Wisdom of the Legislature ;  
disquiet the Minds of the People ; and  
ruin the Trade and Manufacturies  
of GREAT BRITAIN.

---

*Most humbly submitted to the Consideration  
of Parliament.*

---

L O N D O N :

Printed for J. SHUCKBURGH near *Temple-Bar*;  
and to be had at all the Pamphlet Shops.

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# REPORT

OF THE

COMMISSIONERS OF THE

LAND OFFICE

FOR THE YEAR

1880-81

AND

FOR THE YEAR

1881-82

AND

FOR THE YEAR

1882-83



THE  
**PROPOSAL**

FOR ONE  
**GENERAL TAX upon Houses,**

**L A I D O P E N.**

**C H A P T E R I.**

**M**Y Thoughts of this Proposal differ so widely from all I have heard or read concerning it, that nothing but the Importance of the Subject could have prevailed upon me to publish them; for I am so far from thinking the Scheme would promote the Trade and Welfare of Great Britain, that I believe it

B. J. was

Davidson, May 31, 1950

was not intended for any such good Purposes.

It is proposed by this Scheme,  
To prevent the Running of Goods,  
To discharge the Trader from any Search,  
To raise all the Public Supplies by one  
single Tax.

And the Author hath shewn, that all this might be done, and other Advantages produced to the Nation, by putting his Proposal in Execution: But the Misfortune is, that none of these desirable Things are to be come at, without repealing those Laws which have hitherto protected our Trade and Manufactures, and made us a wealthy and powerful People: For the Condition of the Proposal is such, that if the Legislature will not be pleased to lay open our Trade to all other Nations, we are not to reap any Advantage from the Labours of this Author.

His Words are as follow:

“ And now give me Leave modestly to  
“ hint what I would have the Legislature  
do

"do towards the Furtherance of this  
"Scheme." Page 21, in the 4th Edition.

"——Next I would have them provide,  
"that all Acts of Parliament which ever  
"passed, and laid any Duty whatsoever ;  
"all Penal Laws either upon Goods im-  
"ported, or Goods now under the Burden  
"of Excise, and consequently all For-  
"feitures to be levied by any of the said  
"Acts, should be repealed." Page 22—  
This is saying, in less intelligible Words,  
that he would have the Legislature lay  
open our Trade for the Furtherance of his  
Scheme.

I am persuaded that very few, if any,  
of those Persons who have approved of this  
Scheme, are aware that it cannot be carried  
into Execution without laying open our  
Trade; as all that the Author hath expressly  
and yet not plainly said on this Head, is  
contained in the preceeding Extract, and this  
he hath afterwards contradicted: For in  
Page 31, he says, "I see very clearly that  
"there must be some Regulations upon  
"some certain Species of Goods, which  
B 2 "may

" may be imported from Abroad, and would  
 " interfere with our own Manufactures,  
 " as well as upon others, where Regard must  
 " be had to Treaties." Now these two Ex-  
 tracts contradict each other with regard to  
 our Foreign Trade, and what is more extra-  
 ordinary, the last Extract is contradicted by  
 a Paragraph immediately preceeding it, in  
 which the Author says, "his Scheme would  
 " be a Means of making *Great Britain*,  
 " what is called in the Mercantile Stile, a  
 " *Free-Port*, and that this is a Circumstance  
 " very desirable by every Well-wisher to  
 " this Country." Page 31.

Such Contradiction in the most essential  
 Part of a Scheme has not a good Appear-  
 ance, but the Author seems to have taken  
 Pains to prevent it from appearing, for  
 there is not one of these three Extracts so  
 phrased as to be readily understood by Per-  
 sons who are not acquainted with the Sub-  
 ject; and what contributes to make them  
 less intelligible is, that each is expressed in  
 a different Manner; and they might as well  
 have been wrote in three different Lan-  
 guages, for what many People of plain  
 good

good Sense will be able to understand by them.

The first Extract is expressed in Law-Terms; and seems to be purposely obscured, for Foreign Goods are called *Goods imported*, and Prohibitions on them are covered under the general Words *Penal Laws*; but the Excise is introduced with the Epithet of *Burden*; and *Forfeitures* are brought in without either Rhime or Reason; for the Penalties of Law cannot remain after the Laws which authorized the Levying of them are repealed; and to talk of repealing Forfeitures before they are incurred, is Nonsense; but by these several Things, no doubt, the Author meant that People should pass lightly over the Repeal of those Laws, which prohibit the Importation or lay high Duties upon such Foreign Goods as would ruin our own Manufactures, and should be sure to remember that the Excise Laws were among those which he would have repealed.

The second Extract, which contradicts the other Two, has no fixed Meaning, for the Word *Regulations* may be explained various

rious Ways, and be made to mean as much or as little as the Author would have it to mean; but I will venture to say, that in this Case it means neither more nor less than Prohibitions and high Duties; and I am persuaded, that neither he nor any Person for him will attempt to shew the Contrary.

The third Extract acquaints People, that this Scheme would be a Means of making *Great Britain, what is called in the Mercantile Stile, a Free-Port*; as if this Term could not be explained, or, in this Case did not mean, laying open our Trade, by taking off all Prohibitions and Duties on Foreign Goods: But the Words *Free-Port* convey a pleasing Idea of an uninterrupted Trade, from whence many People figure to themselves Riches and National Prosperity, because some Writers upon Commerce have talked agreeably on the Freedom of it; but the Truth of the Matter is, that an open Trade would be the Ruin of *Great Britain*; and such Persons as think otherwise, cannot have well considered the Consequences of laying open the Trade of a Country, that produces more of the Necessaries and Conveniences of Life than are wanted to maintain

tain the Inhabitants of it, and is accessible on all Sides by Sea.

If the Author had wrote as obscurely and as contradictorily in general as he hath done in the foregoing Instances, I should have attributed the Whole to his not being thoroughly acquainted with the Subject, or the Want of a clear Understanding; but these are Things which cannot justly be said of him; for it is very evident that he is Master of the Subject; and as to the Clearness of his Understanding, that is manifest enough from the greatest Part of what he hath wrote; and the Obscurity and Contradiction of which I have been speaking are a further Proof of it, as they were both necessary *for him* in regard to our Foreign Trade: For if he had made it clear that laying open our Trade was not requisite, most People would have been apt to find out, that raising all the Public Supplies by a general Tax upon Houses was absolutely impracticable; or if it had plainly appeared that laying open our Trade was essential to the Execution of this Scheme, most Men of common Understanding would have seen it was a ruinous Project.



One or other of these Things must unavoidably have happened, if the Author had expressed himself clearly and consistently in regard to our Foreign Trade; of which he seems to have been sensible; and he hath very dextrously extricated himself out of the Difficulty, by saying in one Place that our Trade should be laid open, and in another Place that it should not be laid open, but in such Words as to make People easy about our own Manufactures, and yet so as to keep clear of a verbal Contradiction: By which Means even Persons whose Knowledge makes them respectable, and whose Regard for their Country is indisputable, have been brought to approve of this Scheme as highly as those who have less Opportunity to inform themselves about Things of this Kind; and I take this to be a tolerable good Proof of the Author's having a clear Understanding, and being Master of what he wrote upon; but I shall point out some stronger Proofs of both before I have done with his Scheme.

The Author knew that his Scheme was impracticable without laying open our Trade  
and

and therefore he hath mentioned it among the Things which he would have the Legislature do towards the Furtherance of his Scheme ; for the Repeal of those Laws which he hath wrapped up in the most obscure and general Terms, would lay open our Foreign Trade to all Intents and Purposes.

And here is another Proof that the Author knew what he was about : For this laying open of our Trade is preceded by a solemn Paragraph about the National Debt, that People might lay the greatest Stress upon what he hath expressed in the strongest Manner ; it is joined and confounded with the Excise, for the Word *repealed* is made common to them and to Forfeitures also, and the Word *provide* is used in the first Line instead of *repeal* ; and it is followed by a Paragraph about the Act of Navigation, which he calls *the most glorious Bulwark of our Trade* ; but even this he would have new modelled, so as not to be *a Hardship on the Subject* ; and when that Clause is repealed which gives the greatest Force to the Law, he will then vouchsafe *to look*  
C *upon*

*upon the Act as the best which ever passed for the Benefit of Trade, Pages 21, 22.*

These are the Author's *modest Hints* to the Legislature, but he hath not adventured so far without contriving Means to retreat under Cover of his own Scheme; for he knew very well, that if ever it was laid open, he should have great Occasion for something to clear him from the odious Imputation of endeavouring to make the good People of *Great Britain* see their Interest in their Ruin: And therefore he hath made ample Provision for this Purpose, by a seeming Modesty and Diffidence of his own Judgment, by warm Professions of his Attachment to the Interest of *Great Britain*, by some gentle Touches about the Liberty of the Subject; great Apprehensions about our Trade; much Humanity for Smugglers; and to crown the Whole, a great Shew of Religion; so that whatever the good People of *Great Britain* might think of the Proposal, they must at least have a good Opinion of the Proposer; *for what other Motive, but a sincere Desire to promote their Welfare, could induce him*  
to

*to be at the Trouble of forming a Scheme to secure and extend their Trade, and to lessen their Taxes?*

The Author says, that " a Project of so extensive a Nature, and of so much Consequence to the Public, may probably meet with many Difficulties in the Execution, which he hath neither foreseen, nor perhaps is capable of removing," Pages 6, 7; from whence any Man would naturally conclude, that this Scheme was too much for the Author to go through the Whole, and that what he hath done in it was no more than "*laying a Foundation for abler Heads and Hands to raise the Superstructure, and to grace it with what Ornaments they please,*" Page 7: But the Fact is, that he hath raised the Superstructure as well as laid the Foundation; and if he had not turned the House topsy-turvy, by making that the Foundation which should have been the Superstructure (inverted the Argument), and *disguised it with Ornaments*, People would have seen that the Scheme is more than complete; but it was necessary for the Author they

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should

should think otherwise, that they might be more disposed to excuse what he hath said, as Errors of Judgment, and not of the Will, in case his Scheme should happen to be farther inquired into than he would have it to be.

That Preamble with which the Author introduces the Things he would have the Legislature do towards the Furtherance of his Scheme, has much the Air of Modesty; and if he had really thought that the Repeal of all those Laws which are comprehended under the general Heads named by him, would promote our Trade and the Welfare of the Nation, a good Intention might possibly in some Degree have excused the Presumption; but instead of this, he hath addressed himself to the Legislature for the Repeal of a great Number of Laws, he hath argued as if they were repealed, by deducing a Train of Advantages therefrom, and after doing all this, he at last *“ sees very clearly, that there must  
“ be some Regulations upon some certain Species of Goods, which may be imported from  
“ Abroad, and would interfere with our  
“ own*

*“ own Manufactures ; as well as upon others, where Regard must be had to Treaties.”*—this is in Effect saying, *he sees very clearly that the Laws which he would have the Legislature repeal, should not be repealed*; and this is what the Author hath the Effrontery to call Modesty.

The Author hath taken Care to be early in acquainting his Readers, that he is *a Well-wisher to the Good People of Great Britain*, for he tells them so in his Title Page ; but Trees are known by their Fruits, and his Wishes towards the good People of *Great Britain* may be tolerably well guessed at by the following Extract, which will serve for a Specimen of what is to come.

“ That something like a Scheme of this  
 “ Nature is expedient, or rather absolutely  
 “ necessary, I am more convinced than I  
 “ care to express; for I would not willingly  
 “ give a Handle to our Enemies to enter-  
 “ tain a mean Opinion of us,” Page 30.

Here is an Insinuation equal in Force to the strongest Demonstration, for he says, *he is*

*is more convinced than he cares to express, that something like a Scheme of this Nature, is expedient, or rather absolutely necessary ;* and that People may imagine he conceals, out of Regard to this Nation, some Things which would prove the Truth of what he says, he tells them, *he would not willingly give a Handle to our Enemies to entertain a mean Opinion of us :* Now the Meaning of this is, that People should from thence conclude, that the Affairs of this Kingdom are come to such a Pass, as to make his Scheme absolutely necessary to preserve our Trade ; and yet, in the very next Page to that from whence the preceding Extract was taken, he overturns his whole Scheme by that artful Paragraph about Regulations upon some certain Species of Goods which may be imported from Abroad, &c.

If any Defence of this Scheme should appear, those *Regulations upon certain Goods* will be urged as an incontestable Proof of the Author's good Intention in what he hath wrote ; for these Regulations will be explained into Prohibitions and high Duties on certain Foreign Goods, and it will probably  
be

be confessed, that he is now convinced his Scheme is a bad one : but he hath gone too far to retreat under the Cover of a good Intention, or a Deficiency in Knowledge, either of Commerce in general, or of the Commerce and Public Revenues of *Great Britain* in particular ; for the Man who can form a Scheme of Trade, directly contrary to the Practice of this and other trading Nations, and yet so as to gain the Approbation of many thinking People, as this Author hath done, must understand Trade and Men too.

I should have passed over what the Author hath said about Oaths, for though they are Things of a very solemn Nature, yet the Proof of his Scheme being good or bad depends upon many other Matters ; but since he hath availed himself of the unhappily too frequent though unavoidable Use of Oaths at the Custom-House and elsewhere, on Account of our Trade and present Taxes, I shall take some Notice of what he hath said on this Head, as it will shew how conscientious he is in regard to Oaths.

In



In Pages 6, 26 and 28, Oaths are spoke of with a Seriousness becoming a good Man, and in Page 30, the Disuse of them on account of Trade, is mentioned as one of the Advantages which would result from a general Tax upon Houses, all which is very well; but the same Man who hath said these Things hath also said, that he would have the Head of each Family in which no Tea is drank, every Year swear to the Truth of it in the following Words: .

“ That neither he nor any of his  
 “ Household, have, for the whole Year past,  
 “ to the best of his Knowledge, drank Tea,  
 “ directly or indirectly, within his House,”  
 Page 10.

And this the Author would have done to exempt Families in which Tea is not drank, from a Family-Tax on that trifling Article of Luxury, proposed by him; so that if this Tea-Scheme was to take place, it is probable that not less than ten Times as many Oaths as are now taken for the Exports and Imports of the whole Kingdom, would be to be taken for Tea alone: The  
 Meaning

Meaning of all which is, that in the great Scheme for a single Tax, the Difuse of Oaths is to be an Argument of much Weight, but in the little Scheme about Tea, the Author hath no Scruples of Conscience about prostituting Oaths by a tenfold Multiplication of them, for Trifles; and this is the Man *who bath his Fears lest Perjury should become general*, Page 28. Certainly he must have forgot to put on his Cloak when he wrote his Tea Scheme.

These are long Comments upon short Texts, but the Author was got so far into the Dark that it required some Time to bring him into the Light, and to divest him of the various Masks and Disguises by the Help of which he hath accommodated himself to all Sorts of Readers, and artfully drawn well meaning Men to give up the Wisdom of Kingdoms and the Experience of Ages, for a destructive Scheme projected by Nobody knows Who.

This Author knew very well, that the surest Way to deceive People was to make them think him incapable of practising De-

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ceit;

ceit ; and therefore he hath cloathed himself in Religion, girt him with Humanity, put on the Mask of Modesty, taken the Staff of Liberty in his Hand, and addressed the good People of *Great Britain* with a smooth professing Tongue.

By these Means he hath gained the Confidence of People, and prevented them from making so much Use of their own Judgments as they would have done if they had not thought him incapable of Deceit ; and I must own, that I thought him a good Man and a hearty Well-wisher to *Great Britain* when I first read his Proposal, though I differed from him, in what I then looked upon as his Opinion : But upon a second Reading, and comparing of what he hath said in different Places about our Foreign Trade, &c. I began to suspect there was something at the Bottom of this Scheme more than Errors of Judgment ; and this put me upon inquiring further into the Matter for my own Satisfaction, the Result of which was, that I plainly saw it was a destructive Scheme, and known to be so

to by the Person, or Persons, who framed it.

I believe that what I have said will be sufficient to give the Reader a tolerable good Idea of the Schemer, and I will now shew what Lengths he hath run in regard to the present Taxes of this Kingdom, in order to give Weight to his Scheme.

## C H A P. II.

*Remarks upon what the Author hath said concerning the present Taxes of Great Britain.*

THE first Part of the Title of this Scheme promises something useful on the Subject of Taxes, that is to say, " Serious " Considerations on the several high Duties " which the Nation in general (as well as " its Trade in particular) labours under ; " but what the Author hath said upon our present Taxes, is apparently calculated to make the People of this Nation uneasy by exaggerated Facts, and not to let them know what Duties or Taxes those are under

which they or their Trade really labour. For instead of shewing what particular Duties or Taxes are injurious to our Trade and mentioning the Reasons why they are so, as he ought to have done, he hath made a Computation of the Amount of our Taxes, told how many *per Cent.* they come to on the Goods taxed, and what is paid for collecting our Taxes; so that People are as much at a Loss to know what Duties or Taxes hurt or help our Trade, as they would have been if he had not mentioned one Word about them.

The three following Extracts contain all that is material of what the Author hath said concerning our present Taxes, excepting a List of Taxes and taxed Commodities, for which the Reader may refer to Chapter III. where it is inserted: though it is of no real Use, and was introduced by the Author for no other Purpose than to alarm People, so that they might not doubt the Truth of what he hath said about our Taxes.

EXTRACT

**EXTRACT I.** *On the Amount of the Money yearly paid by the People of England only, for Taxes.*

“ Now consider only what a Number of  
 “ Things must be used by every one of these  
 “ (*Eight millions Four hundred thousand*  
 “ *People*) for which high Duties are paid,  
 “ if imported from Abroad, or high Ex-  
 “ cises, if of our own Produce; and con-  
 “ sider too what an additional Price the Sel-  
 “ ler of every Commodity will exact from  
 “ the Consumer upon the Score of Duty  
 “ and Excise: Reflect likewise upon the  
 “ numerous Articles which every Family  
 “ actually pays for, such as Soap, Candles,  
 “ Windows (and what is most considerable  
 “ of all) Malt and Land: And then judge  
 “ if I am mistaken in my Calculation, when  
 “ I suppose that every one of the 8,400,000.  
 “ Persons, above computed, pays in an  
 “ Average Forty Shillings a Year, without  
 “ being a Penny the better for it, either as  
 “ to Victuals or Cloathing. And yet, ac-  
 “ cording to this Calculation, Sixteen mil-  
 “ lions Eight hundred thousand Pounds will  
 “ in

" in Effect be raised upon the Subject."  
Page 16.

EXTRACT II. *On the Amount per Cent.  
of Duties and Taxes, on the Commodities  
taxed.*

" ——— The Duty upon Merchandize  
" imported from Abroad, as well as upon  
" our own exciseable Goods, amounts, in  
" an Average, to above Fifty *per Cent.*"  
Page 23.

EXTRACT III. *On the Charges of collect-  
ing the present Taxes of Great Britain.*

" The Charges upon the whole Revenue  
" by that Means (*by executing his Scheme*)  
" would be Two hundred and Forty thou-  
" sand Pounds, which is now computed at  
" above One million." Page 29.

This is the Substance of the Author's se-  
rious Considerations on the several high Du-  
ties which the Nation in general and our  
Trade in particular labour under, and even  
this is introduced for other Purposes; so that  
there

there was not the least Occasion for mentioning high Duties in the Title Page, as these Extracts are confined to the Amount of our Taxes and the Charges of collecting them, without taking Notice of high or low Duties, or shewing which Taxes hurt our Trade: But, *serious Considerations on the several high Duties which the Nation and its Trade labour under*, are interesting to People of all Ranks and Degrees, and therefore useful in gaining Attention to this Scheme; and a very serious Business he hath made of it, but without having the least Regard to what he hath said about high Duties, in his Title Page.

REMARKS upon the First Extract.

This Extract is so laboured, that one may plainly perceive it is intended for something extraordinary: For at first, People are desired to *consider only* — then they are to *consider* again — and afterwards, they are to *reflect likewise*; and the last Part of the Extract is of a Piece with the First; for the Author hath put the Words, *without being a Penny the better for it either as to Victuals*  
or



*or Cloathing, after the Forty Shillings a Year,* and then comes a full Stop : So that he cannot be charged with expressly saying, that the People of *England* alone, pay £16,800,000 a Year for Taxes, without being a Penny the better for it, either as to Victuals or Cloathing ; and as to his saying they pay £16,800,000, it is only *supposed* to be so according to his Calculation and in Effect—What a dextrous Sophist this is, to both calculate and suppose that the People of *England* pay so much a Year for Taxes : If it be a Calculation, Why does he call it a Supposition ? Or if it be only a Supposition, How comes it to be called a Calculation ?

According to this Extract, there is annually raised upon the People of *England*, exclusive of *Scotland* and *Wales*, the Sum of Sixteen millions Eight hundred thousand Pounds, on Account of Taxes, without their being a Penny the better for it either as to Victuals or Cloathing ; and by Way of Reply to Objections, which the Author says have been made to his Calculation of Forty Shillings a Year for each Subject upon an Average, he subjoins a long List of Commodities

modities for which Duties or Taxes are paid, and this “ *he believes will tempt People to think that he hath rather made his Calculation too low.* ” Pages 16, 17.

Here is another Piece of Sophistry — People object against the Author’s Calculation of Taxes amounting to Forty Shillings a Year for each Person in *England*, and he answers their Objection by naming about Fifty Commodities which are taxed ; as if the Amount of our Taxes, and the Number of Commodities taxed, were so connected and proportioned, that by knowing the latter, People might easily find out the former. — He might as well have said it was such an Hour of the Day, and have gone about to prove it by the Weather being fair : By this sort of Logic he might have shewn that our Taxes amount to One hundred *millions* of Pounds a Year ; for a *Book of Rates* would have supplied him with above Three hundred Articles under the Head of *Drugs* only, several of which have better Pretensions to be particularized in his List than Cinnamon, Cloves, Nutmegs, Mace and Ginger ; but he wanted to alarm

E

People,

People, by a *formidable List*, that they might make no Difficulty of believing what he says on the Amount of our Taxes, and therefore he hath inlisted small as well as great Taxes for his Service, well knowing that the vast Difference between their Sizes could not be discovered by their Names, and that the longer his List was, the deeper Impression it would make upon the Minds of many Readers.

Any Person would imagine, by the Author's talking at this Rate about our Taxes, that he was intirely ignorant of the Amount of them, but he knew what he said, and how far it was from Truth; for in this Place he wanted to raise our Taxes as high as he could, in order to make an astonishing Difference between them and a single Tax, from whence he knew that People would draw such a Conclusion as would give Weight to his Scheme: And therefore he hath had Recourse to the Number of Houses, on each of which he hath liberally bestowed *seven Inhabitants*; and to the Profits of Merchants and Tradesmen whom he hath *complimented* with *Exaction*; but this  
they

they may well enough pass over; for tho' Exaction be the middle Term between Honesty and Dishonesty, yet his Scheme is to exempt their Houses and Shops from being searched by Officers of the Revenue; and being calculated, *as he says*, for the Good of the Whole, Slips of this Sort are not to be minded.

For here he was speaking to the good People of *Great Britain* in general, to whom he knew it would be agreeable to hear that *England* had more Inhabitants by above Two millions than those Political Arithmeticians, who are most to be relied on, say there are; and yet he hath not entertained the Passions so substantially without making the Understanding pay for it; as by this Means he hath raised his *Forty Shilling Calculation* to about Five millions of Pounds a Year more than it would have amounted to upon the real Number of People in *England* only: But when he comes to speak upon his proposed single Tax, there is not a Word about the Number of People, or of their being to pay their Shares of that Tax without being a Penny the better for

it, either as to Victuals or Cloathing; for he then comes to the Point directly, as he would have done before if he had meant well, and gives a State of the Money required for the Public Service in Time of Peace, and to pay the Interest of the National Debt : Which State is as follows,

1. His Majesty's Civil List,  
amounting to — — £ 800,000
  2. Interest Money to discharge  
the Public Debt, near,  
but not full, — — — 2,000,000
  3. Money for the Current Ser-  
vice of the Year — — 2,200,000
- (In Page 18.) In all £ 5,000,000

This State proves that the Author knew the Amount of the Public Expences of this Kingdom, and most Men know that these govern our Taxes; except in Time of War, when more Money is wanted for the Current Service than can conveniently be raised by Taxes within the Year: Or in Time of Peace, when the Legislature is pleased to raise more Money than is wanted for the Current Service, in order to pay off some  
of

of the National Debt; and these Exceptions, must be made in the Case of a single Tax, as well as in regard to our present Taxes.

Now the Use that the Author hath wittingly and wickedly made of this Knowledge is, to deceive such Subjects of *Great Britain* as are unacquainted with Things of this Kind, so far as to make them believe, that the People of *England* only, pay Eleven millions of Pounds a Year for Taxes, more than they would be to pay, if one general Tax was to be laid upon Houses.

For, in Pages 16 and 17, the Author calculates and says all he can to make it be believed, that the People of *England*, exclusive of *Scotland* and *Wales*, pay Sixteen millions eight hundred Thousand Pounds a Year for or on Account of Taxes, and without being a Penny the better for it either as to Victuals or Cloathing; and in Page 18, where he speaks of his own Scheme, he shews that Five millions of Pounds a Year are all that is wanted for the Public Service of all *Great Britain*: From whence every Man who thinks at all about the Matter must conclude, that the People of *England*  
now

now pay Eleven *millions* of Pounds a Year for the Support of Government, more than is necessary, and more than they would be to pay, if this Scheme of a Single Tax was to take Place.

If this Author had not been void of all Shame, and regardless of the Mischief he might do by his Falsties, he would have stopped when he had, by the Help of his sophistical Method of calculating, raised the Payments for Taxes, in *England* alone, to Sixteen *millions* Eight hundred *Thousand* Pounds a Year; for this is three Times as much as the Expences of Government in Time of Peace, and the Interest of the National Debt, annually amounted to before the last War, for the whole Kingdom of *Great Britain*, and more than three Times as much as he hath admitted that the said Expences annually amount to, by the State he hath inserted of them in Page 18, before extracted: But the same base and wicked Motives which put him upon this artful Way of imposing upon People with regard to the Money they pay for Taxes, have hurried him on so far that he is caught in his

his own Snare ; for it was not enough to say, that the People of *England* only, pay Sixteen millions Eight hundred thousand Pounds a Year for Taxes, but he must add *without being a Penny the better for it either as to Victuals or Cloathing*, tho' he hath confessed that the Expences of Government and the Interest of the National Debt come to no more than Five Millions of Pounds a Year in Time of Peace, and he doth not say that his other Calculation is made for Time of War, as in that Case, People would not have been quite so much astonished at the Difference between his two States or Calculations.

After saying these several Things of the Taxes of this Kingdom, the Author cannot have the least Pretension to be believed in any one Thing he hath said throughout his whole Scheme, unless it is supported by Facts, or other Evidence than his Word ; for that he hath prostituted in several Parts of his Project, though in none more glaringly than in this Instance, where it is done for the worst of Purposes.

The Money that the Subjects of this Kingdom really pay for Taxes without being



ing a Penny the better for it either as to Victuals or Cloathing, is so much of the Public Revenues as is expended or paid for the Public Service, but not in the *British* Dominions, nor in the Produce or Manufactures of them ; and the Amount of this Money cannot be fixed for Time to come, as it is variable according to the State of the Nation in regard to Peace, War, the Decrease or Increase of the Public Debt to Foreigners, and the Alliances or Treaties between this and other Countries.

In Time of settled Peace, this Money may probably amount to Two hundred Thousand Pounds a Year, for our Ships of War, Garrisons abroad, and public Ministers at Foreign Courts, but what Addition should be made to this Sum for the Interest of the Public Debt due to Foreigners, I cannot pretend to say ; and in Time of War, or when cautionary Measures are necessary to prevent it, there may be expended from Two hundred *Thousand* Pounds to a *Million* or more a Year, according to the Nature and Extent of the War, or the State of Affairs Abroad with respect to *Great Britain*.

This

This is the Money paid by the People of this Kingdom for Taxes, without their being a Penny the better for it either as to Victuals or Cloathing; and these Expences cannot be altered by any Alteration in the Manner of raising the public Supplies, nor would they be made less by a Single Tax, and that this Author must undoubtedly know: But he hath not stuck at saying any Thing, or at practising any Deceit, that either by Fear of National Danger, or Hope of National Prosperity, was likely to frighten or entice People to approve of his Project.

I will now shew, that notwithstanding all his Anxiety for the Welfare of this Kingdom, and the Pains he hath taken to promote the Trade of it, he hath not been altogether unmindful of Law.

From the Author's saying that every Subject in *England* pays Forty Shillings a Year on account of Taxes, without being a Penny the better for it either as to Victuals or Cloathing, any Person would naturally conclude, that the Six millions of People in *England*, exclusive of *Wales* and *Scotland*, pay Twelve millions of Pounds a Year without receiving any other Benefit by it than

the Protection of Government: But this, though a natural and seemingly just Conclusion, the Author would now say is wrong, for he hath left room to make several other Conclusions; that which I have named is for his Readers, and those which follow he hath reserved for himself, in case he should have Occasion for them.

He will own he hath said, and endeavoured to make it be believed, that each Subject in *England* pays Forty Shillings a Year for or on account of Taxes, without being a Penny the better for it either as to Victuals or Cloathing; but he will plead his not having said that Eight *millions* Four hundred *thousand* Subjects in *England* pay Sixteen *millions* Eight hundred *thousand* Pounds a Year on account of Taxes, without being a Penny the better for it either as to Victuals or Cloathing, though every Person who hath read his Scheme must conclude it to be so, if they believe what he hath said.

And if this Plea should be over-ruled, he will then have Recourse to another, which is, a Word he hath left out after *Victuals and Cloathing*, and this Word is *Money*; for he hath not said that People pay so much a Year

Year for or on account of Taxes, without being a Penny the better for it either as to *Viſuals*, *Cloathing*, or *Money*; and he will ſay, he did not mean that People were not a Penny the better in Money for what they pay for Taxes, and therefore it cannot be juſtly concluded from his Words, that the People of *England* pay Sixteen millions Eight hundred *Thouſand* Pounds a Year for or on account of Taxes, without receiving any other Benefit by it than the Protection of Government.

But if this Plea ſhould be likewise overruled, he hath reſerved another in Store, for he hath conſidered all the People in *England* as Buyers only, and not as Buyers and Sellers, as they really are; ſo that though every Perſon, conſidered in the double Capacity of a Buyer and Seller, doth not pay Forty Shillings a Year for Taxes without being a Penny the better for it either as to Viſuals or Cloathing: Yet if you conſider a Perſon as a Buyer only, this might be true, (though I ſhall ſhew it is not) becauſe no Man can be ſaid to be a Penny the better, either as to Viſuals or Cloathing, for the Money he pays in Taxes, whether it

be for his Land or House, or for Commodities which he buys; and it is by this wretched Sophistry that the Projector hath introduced the Words *without being a Penny the better for it either as to Victuals or Cleathing*. — What a wicked Artifice this is, to disquiet the Minds of the People of this Nation?

Now the Way this Sophism is made out, is thus. — The Projector *calculates* for his Readers, and *supposes* for his own Safety, that the Money paid in Taxes, and the Profits made upon them by Marchants and Tradesmen, amount to Forty Shillings a Year for every Subject in *England*, upon an Average; but I will expose the Falsity, as I have already done the Artifice upon which it is founded.

The Projector hath acknowledged that the Expences of Government in Time of Peace, and the Interest of the National Debt, (in the Year 1743 or 1744, when he wrote his Project) amount to no more than Five *millions* of Pounds a Year; but the Taxes of *Great Britain* before the last War, amounted to about Six *millions* Five hundred

hundred *thousand* Pounds a Year, out of which Money One million of Pounds, was annually applied for several Years, towards paying off the National Debt: And during the last War, our Taxes amounted to about Seven *millions* Five hundred *thousand* Pounds a Year, the Land Tax being Four Shillings in the Pound, and the Surplus of the Sinking Fund applied for the Service of the War; so that the Taxes of this Kingdom may be called either £ 5,500,000 (the Charges of collecting them included); £ 6,500,000; or £ 7,500,000; and I might take the lowest Sum, as the Projector hath done, in order to make People more uneasy about the present Taxes, and more earnest to have his Project executed.

But I will do the Projector all the Justice I can in other Parts of his Scheme, and here I will help him, by rating our Taxes at the highest, which is Seven *millions* Five hundred *thousand* Pounds a Year. Now the Business is, to know what Profits are made upon these Taxes, by Merchants and Tradesmen; and this is what I shall shew in such a Way as will enable most Readers  
to

believe that Merchants and Tradesmen in general throughout this Kingdom do not gain more than *Twenty per Cent per Annum* by Trade ; for this is a Profit of One Hundred Pounds a Year upon every Five Hundred Pounds, and of One Thousand for every Five Thousand, &c.

But then there must be an Allowance made for many Commodities which pass through an intermediate Hand, between the Grower, Manufacturer, Importer, and the Consumer ; and for this I will add Five Pounds *per Cent*, which I apprehend will be sufficient, as a Commodity cannot pay two Profits at the same Time, for when it is sold by the Grower, Manufacturer or Importer, their Profit ends, and the Retailer's Profit begins.

Some Persons will probably think, that the Profits made upon Taxes amount to more than *Twenty five per Cent*. and others may think they come to less, to which latter Opinion I am inclined : But to enter particularly into this Affair would require a good deal of Time, and this will be sufficient to  
answer

answer the present Purpose, as any Person may reckon the said Profits to be higher or lower than 25 *per Cent.* if they think me wide of the Mark.

The Taxes upon which Profits are made by Merchants and Tradesmen amounting to Five *millions* five hundred Thousand Pounds a Year, and the Profits upon those Taxes being rated at Twenty five *per Cent.* they will at that Rate amount to One *million* three hundred and seventy five *Thousand* Pounds; and so much may probably be every Year gained by one Part of the People of this Nation from the other; for none of this Money comes into His Majesty's Exchequer, nor is a Shilling of it paid to the Officers of the Revenue.

As the Projector's Account of the Taxes of *England* is a most extraordinary one, I have completed it for the whole Kingdom, in his Way of reckoning, and it makes the Taxes of *Great Britain* amount to no less

G

than



than *Nineteen millions Six hundred thousand Pounds a Year* — — £ 19,600,000

But the highest  
Taxes yet paid by  
the People in *Great Britain*, amount  
to no more than  
Seven *millions five hundred thousand*  
Pounds a Year. £ 7,500,000

And the Pro-  
fits made upon  
those Taxes by  
Merchants and  
Tradesmen, a-  
mount to One  
*million Three*  
hundred and fe-  
venty five *Thou-*  
*sand* Pounds 1,375,000

From whence it follows,  
that the Total of the highest  
annual Payments made by all  
the People of *Great Britain*,

in or for Taxes, is Eight *millions* Eight hundred and seventy five *Thousand* Pounds

8,875,000

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So that the Projector hath over-computed the Payments in or for Taxes, in all *Great Britain*, no less than Ten *millions* seven hundred and twenty five *Thousand* Pounds a Year

10,725,000

This is an amazing Exaggeration, and the Projector cannot plead Ignorance, nor can he deny his having said or endeavoured to make it be believed, that the People of *England* alone pay Sixteen *millions* Eight hundred *Thousand* Pounds a Year for or on account of Taxes, without being a Penny the better for it either as to Victuals or Cloathing.—How the Person or Persons concerned in this Project will be able to answer publishing such shameful Falsities about the Taxes of this Kingdom, I cannot pretend to say, but by this the Reader will see what Lengths the said Person or Persons have run, to give Weight to this Project.

REMARKS *upon the Second Extract.*

The Author says, that the Duty upon Merchandize imported from abroad, as well as upon our own exciseable Goods, amounts, in an Average, to above Fifty *per Cent.*

Certainly no Man ever had such a Knack at applying good Things to bad Purposes as this Projector hath ; for those very Laws, which are a principal Means of preserving our Trade, he hath applied so perversely as to make People think it is in Danger of being ruined by them : And it is done in such a Manner, that what he hath put in three or four Lines would require three or four Hundred Pages to unfold it completely ; but a few Pages will be sufficient to set People right in regard to his *general Average of Fifty per Cent. for Duties*, in which there are as many Meanings as there are Days in the Week, and People are left to find out which of them is the true Meaning.

The Proportion which the Duties on Foreign Commodities bear to their Values,  
may

may be made more or less without altering those Duties ; of which I will give an Example, as it may be useful in preventing many People from being misled in regard to the Amount of our Duties or Taxes, when compared with the Values of the Commodities upon which they are laid.

The Net Duties on Port-Wine imported into this Kingdom, by *British* Subjects, amount to about Twenty-five Pounds a Ton, which comes to almost Six Pence a Quart ; and as the common Price of that Wine in Taverns, Inns, &c. is Two Shillings a Bottle, the Duty upon it makes no more than Twenty-five *per Cent.* of the Money paid for the Wine : Now though Six Pence a Bottle is rather more than the Duties on Port-Wine come to, yet they may be computed in such a Way as to make this Twenty-five *per Cent.* amount to  $33\frac{1}{3}$ , 100, 200, or even 300 *per Cent.* that is, three times the Value of the Wine ; for this increases from the Time the Juice is pressed out of the Grapes, quicker or slower, according to the Rate of Interest in *Portugal*, *Great Britain*, &c. and the Number

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be for his Land or House, or for Commodities which he buys; and it is by this wretched Sophistry that the Projector hath introduced the Words *without being a Penny the better for it either as to Victuals or Cloathing*. — What a wicked Artifice this is, to disquiet the Minds of the People of this Nation?

Now the Way this Sophism is made out, is thus. — The Projector *calculates* for his Readers, and *supposes* for his own Safety, that the Money paid in Taxes, and the Profits made upon them by Marchants and Tradesmen, amount to Forty Shillings a Year for every Subject in *England*, upon an Average; but I will expose the Falsity, as I have already done the Artifice upon which it is founded.

The Projector hath acknowledged that the Expences of Government in Time of Peace, and the Interest of the National Debt, (in the Year 1743 or 1744, when he wrote his Project) amount to no more than Five *millions* of Pounds a Year; but the Taxes of *Great Britain* before the last War, amounted to about Six *millions* Five hundred

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But I will do the Projector all the Justice I can in other Parts of his Scheme, and here I will help him, by rating our Taxes at the highest, which is Seven *millions* Five hundred *thousand* Pounds a Year. Now the Business is, to know what Profits are made upon these Taxes, by Merchants and Tradesmen; and this is what I shall shew in such a Way as will enable most Readers  
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But I will do the Projector all the Justice I can in other Parts of his Scheme, and here I will help him, by rating our Taxes at the highest, which is Seven millions Five hundred thousand Pounds a Year. Now the Business is, to know what Profits are made upon these Taxes, by Merchants and Tradesmen; and this is what I shall shew in such a Way as will enable most Readers

The total Value of all these Commodities being Two *millions* Two hundred *thousand* Pounds, and the Total of the *British* Duties on them Six hundred and Fifty *thousand* Pounds, these Duties do not amount to quite *Thirty per Cent.* on the said Value of those Commodities; and the *British* Duties on them would not come to so much as *Thirty per Cent.* if they were compared with the Value of the said Commodities when sold by the Retailers of them, and that is the Value with which the Duties on Commodities should be compared.

It is by this wicked Deceit of an Average Rate, that the Projector hath raised the *British* Duties on Foreign Commodities to *Fifty per Cent.*; and it is by the same Sort of Deceit that he hath raised the Duties on our own exciseable Commodities to *Fifty per Cent.*: For what the Excise on some Commodities falls short of *Fifty per Cent.* the Excise on other Commodities may make up; and if the Rates of Duties and Excises come to above *Fifty per Cent.* all together, they make out what he asserts, though the  
People

People of this Nation should pay but Twenty five *per Cent* for Taxes, on the Value of taxed Commodities, reckoning the Whole upon an Average.

I very much doubt whether the Projector, or any Man ever took the Trouble of collecting all the Facts and of making all the Calculations which are necessary in order to know what the *British* Duties on Foreign Commodities, compared with their Values when sold here, amount to; for I believe there are not less than Two Thousand Foreign Commodities imported into this Kingdom, which differ either in Kind or Country, and the Rates of Duty paid for most of them, differ according to the State or Condition in which they are brought here, the Ships in which they are imported, or the Persons by whom they are imported; all which Things must be first inquired into: And when these are known, as they may be by a Book of Rates, the real Values of the said Foreign Commodities here, must be likewise known; for without these Facts it is impossible to know even the Average Rate

Rate of *British* Duties on Foreign Commodities compared with their Values.

And when this laborious Work is gone through, the Quantities of the Foreign Commodities imported, the Quantities of them re-exported, and the Amount of the Net Duties on each, must be known, before it can be told how many *per Cent.* or what Part of a Guinea or a Shilling laid out in Foreign Commodities by the People of this Nation, is paid for *British* Duties, reckoning the Whole upon an Average, as the Projector hath done.

What I have said on this *Average of Fifty per Cent. for Duties*, will, I hope, be sufficient to shew the Sophistry of it, and what I have to say further on this Head will come more properly after I have laid open the Scheme.

REMARKS upon the third Extract.

The Author says, " That the Charges  
 " upon the whole Revenue by that Means  
 " (*by executing his Scheme*) would be  
 £ 240,000

£ 240,000, which is now computed at above One million.

The Sense of these Words seems to be so plain, that any Man of common Understanding would be hurt at being told he did not know their true Meaning; and yet it is not in the Power of any Man living to find out the just import of them, for they have no fixed Meaning.

I apprehend that every Person who hath read the Scheme, understands by the foregoing Words,

That the Charges of collecting the Public Supplies would be Two hundred and forty Thousand Pounds a Year, if they were to be raised by one general Tax upon Houses; and

That the Charges of collecting the present Public Revenues of this Kingdom are computed to amount to above One million of Pounds a Year.

But

But the Projector hath not said so, nor hath he expressed himself in such a Manner as to put it in any Man's Power to fix the Sense of what he hath said.

In the first Place, he says *it is computed* that the Charges upon the whole Revenue amount to so much, but whether he means *Charges of collecting it*, or not, is uncertain; and by the Words *it is computed*, he hath kept it in his Power to disown the Computation, and to Father it upon any Person who is dead or gone out of the Kingdom.

In the next Place, he says, these Charges amount to above *One million*, but whether he means Pounds Sterling, Pounds Flemish, Half Guineas, or Ducats, &c. is quite uncertain; for the Two hundred and forty *Thousand* Pounds are expressed in Figures, and he might have saved a little Time by expressing the *One million* in Figures also, but then he would have fixed his Meaning as to the Amount of the Charges on the present Revenue, for the Words *One million* may

may be applied to any Sort of Money or other Thing.

And in the last Place, he hath said, that these Charges are computed at above One million, but he hath not said, *for what Time*, and as to People understanding that he means for *one Year*, he cannot help it, for the Words *Year, yearly, per Annum, or annually*, are none of them mentioned in the Paragraph from whence the preceding Extract was taken: So that though the Charges of collecting the Public Revenues come to no more than Five or Six hundred Thousand Pounds a Year, yet are the Projector's Words not falsified, because he hath not fixed the Time——A more complete Jesuit than this, was never yet imported into these Kingdoms, for you may as well pretend to hold an Eel by the Tail, as to fix him by his Words.

The Title of this Scheme consists of four Parts, *viz.*

Ist, Serious Considerations on the several high Duties which the Nation in general

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- ral (as well as its Trade in particular) labours under ; with a Proposal,  
 2d, For preventing the Running of Goods ;  
 3d, For discharging the Trader from any Search ; and  
 4th, For raising all the Public Supplies by One single Tax.

The three first of these Parts will not require much to be said upon them, but the fourth Part will require a good deal ; for which Reason I shall speak upon them in the Order they here stand, and then glean his Scheme for some Seeds of Mischief which he hath occasionally sown in this Field of Iniquity.

### C H A P. III.

REMARKS upon the Author's *serious Considerations on the several high Duties which the Nation in general (as well as its Trade in particular) labours under.*

**T**HIS Part of the Author's Title-Page is an Address to the Passions, for he hath not shewn what Duties are hurtful to our Trade, though he might have made it appear



" Lace, Callicoets, Muslins, and all Foreign  
 " Linnen; all Foreign Wines, Arrack, Rum,  
 " Brandy; all Home-distilled Spirits, Beer,  
 " Ale, Cyder, Mum, Perry, Sweet Wines  
 " and Vinegar; China-ware, Wrought Plate,  
 " Wire, Cards and Dice; Hides, Leather,  
 " Parchment, Vellom, Paper, Paste-board,  
 " Whale-fin and Oil; Coffee, Tea, Choco-  
 " late, Cinnamon, Cloves, Nutmegs, Mace,  
 " Ginger, Pepper; Apothecaries Drugs; Al-  
 " monds, Raifins, Plumbs, and all Sorts of  
 " Grocery-ware, Moloffus, Sugar, Soap,  
 " Candles, Snuff, Starch, Tobacco, Salt and  
 " Hops." *Pages 16 and 17.*

Such a formidable List of taxed Commo-  
 dities is enough to frighten People, who are  
 not acquainted with the Subject, so as to  
 make them believe whatever this Author  
 had a Mind to tell them about our Taxes;  
 but I have already laid open what he hath  
 said upon the Amount of them, and all I  
 mean by inserting the preceding List of taxed  
 Commodities, is, that what he hath speci-  
 fied about Taxes and Duties, and the Rea-  
 sons why he did it, may here appear.

These

These taxed Commodities being named by the Author to make People believe that £16,800,000 a Year is paid by *England* alone for Taxes, and he not having even distinguished high from low Duties, or said which of them injure our Trade, which help it, or which may be called neutral, for there are Taxes of these three Kinds; it is evident that they could not be mentioned in Consequence of the first Part of his Title Page, and as this is the only Place where he hath specified the Taxes or Duties of this Kingdom, it is a plain Proof that *his serious Considerations on high Duties*, &c. were only a Bait to catch Attention.

#### C H A P. IV.

REMARKS upon the Author's *Proposal for preventing the Running of Goods.*

**T**HE Author's Way to prevent the Running of Goods, is quite new and very concise, for which Reason I shall relate it in his own Words,

“ As

“ As to Trade, all Duties being abolish-  
 “ ed, it would intirely prevent all manner  
 “ of Running, and hinder the Ruin of  
 “ many Thoufands of poor unhappy Crea-  
 “ tures, which have been, or are still, em-  
 “ ployed in the Smuggling Trade.” Page  
 23.

*He fays, That all Duties being abolifhed, it would intirely prevent all manner of Running; and he might as well have faid, That all Laws being abolifhed, it would intirely prevent all manner of Crimes; for as in all other Concerns of Civil Society it is the Law that determines certain Actions to be Crimes; fo in Commerce it is the Law that has declared the Exportation or Importation of certain Commodities to be criminal; and this, in common Difcourfe, is called Running or Smuggling of Goods.*

Now the Way that this Man would have the Running of Goods prevented is, by repealing thofe Laws whereby certain Goods are abfolutely prohibited, and others pay Duty, on being imported into this Kingdom;

dom; for if this was done, it would cease to be a Crime to import the said Goods without paying any Duty at all: *And this is his Scheme to prevent the Running of Goods*; by the Help of which, many other Sorts of Felony might be (*logically*) prevented: But would the Repeal of those Laws, which make it Felony to rob a House, or upon the Highway, prevent those Kinds of Robberies? Or, would there not be a hundred Times as many committed then, as there are now?

Certainly this Man must have a Front of Brass, and a Heart of Flint, or he could not have attempted to impose upon People's Understandings in so gross a Manner, for this is a downright bare-faced Piece of Sophistry; and this Scheme is, in plain *English*, a Project to increase a thousand-fold, those Losses which this Nation now suffers from the clandestine Exportation of our Wool, and the fraudulent Importation of such Foreign Commodities as are hurtful to, and would destroy, our own Manufactures.

For

For long Experience has shewn, that though we have a great Number of Officers employed to prevent or detect the Running of Goods; very severe Laws to punish such Offences; and the Legislature hath been pleased to put a Reward of Five hundred Pounds a Man, upon the most notorious and daring Smugglers, yet Smuggling cannot be intirely prevented; and if all these Precautions, Punishments of Offenders, and Rewards for apprehending them, are insufficient to prevent the Running of Goods; What can any honest *Briton* think of this Projector, who hath wickedly advised, that all those Fences, which the Legislature hath with great Wisdom raised to protect the Trade and Manufactures of this Kingdom, should be intirely broken down and abolished.

I cannot quit this Part of the Author's Proposal without taking some Notice of his Humanity, as I have before done of his Conscientiousness in regard to Oaths; his Attachment to the Interest of this Nation; and his Modesty and Diffidence of his own Judgment, &c.

He

He says, "he thinks there were once,  
 "at the same Time, no less than Fifteen  
 "or Sixteen thousand (*Smugglers*) in the  
 "several Jails in *England*; and that if his  
 "Scheme should take Place, he hopes for  
 "their Sakes, that the Legislature would  
 "shew Mercy to those now in Jail for the  
 "same Crime, and annex an Act of Grace  
 "in their Favour." *Page 23.*

What a Head and a Heart must this Man  
 have, to intercede for the Guilty while he  
 is contriving the Ruin of the Innocent?

## C H A P. V.

REMARKS upon the Author's *Proposal for*  
*discharging the Trader from any Search.*

**T**HIS Part of the Scheme is plausible  
 at first Sight, but when examined  
 into, that Plausibility will disappear, and  
 expose a mischievous Deception that lies  
 concealed under it.

The Author says, that his Scheme  
 "would set the Merchant and Shopkeeper

K

"free



“ free from a Multitude of false and vexatious, or frivolous Informations, which may now be lodged against them. For, if this Scheme takes Place, no Body will be empowered to visit their Dwellings, Warehouses and Shops.” *Page 23.*

But the Author hath not said, that People's Circumstances cannot be found out by knowing the Rents of their Houses; or that twenty Farmers or twenty Tradesmen live in Houses of nearly the same Rent; though one of them is worth only a Hundred Pounds; another is worth but Two hundred Pounds; a Third is worth Three hundred Pounds; and so on to Two thousand Pounds or more.

The Author hath not told People, that this Part of his Scheme would make a Visitation of their Purfes, and an Inquiry into their Circumstances, necessary; or that, to prevent such Visitation and Inquiry, it would be requisite for People to swear, that they were worth but *so much Money*, or that their Incomes were but *so much a Year*, to avoid being over-taxed.

He

He hath not said, that there are many Thousand worthy and industrious Families in this Kingdom, which, by Losses or unavoidable Misfortunes, are brought to Distress; or that it is necessary they should conceal their Distresses, in order to support their Credit, till better Fortune and homely Dist-repair the Foundation of it.

He hath not said, that the Father of a numerous Family of Children must plead Poverty to an Officer of the Revenue, that he and his little Ones may have Bread to eat.

He hath not said, that his *Machiavelian* Project would destroy Peace and good Neighbourhood, by making People turn Informers, to lessen their own Taxes or gratify private Resentment; nor mentioned any thing of the strong Temptation that avaricious or necessitous People would have to perjure themselves, or to live in mean Houses, in order to save their Money.

He hath not pointed out the Wisdom of the Legislature, in laying the Taxes of this Kingdom in such a Manner, that no Person whatever is obliged to give an Account of his Circumstances to Officers of the Public Revenue; and so, that a Family of any Rank, Degree or Class, from the first Peer to the least Farmer or Tradesman, may, if their Circumstances require it, avoid paying one Half or a third Part of the Taxes on consumable Commodities, which Families of the same Rank, &c. usually pay.

He hath not observed, that the Taxes of this Kingdom are so wisely laid, as to encourage Industry and good Husbandry, by discouraging their Opposites; and so as to make our own Commodities and those brought from our Colonies, the cheapest; or taken Notice, that the foreign Commodities of different Countries are so taxed; as to direct People how to lay out their Money for the GOOD OF THE NATION, and so as to *fine* by HIGH DUTIES, such

such Persons as do not attend to those wise Directions.

I say, that this Projector hath not mentioned any of these Things, and that all or most of them must have occurred to a Man of his Understanding, when he was framing this Part of his Project : but he hath made a wicked Use of great Knowledge, by glossing over Falshood or by not telling the **WHOLE TRUTH**, which is in Effect Falshood, because Deception is the Consequence of it.

But happily this Deception has not extended further than the Mind, and I hope that the little I have here said will be sufficient to expel it from thence; and that the Merchants and Tradesmen of this Kingdom, for whose Ease and Quiet this Part of the Project is pretended to be contrived, will see through the Deceit of it; as most People would have done long ago, if the uncommon Artifices and supposed good Intention of this Projector, had not confounded Judgment and laid Suspicion to sleep.

C H A P.

C H A P. VI.

REMARKS upon the Author's *Proposal for raising all the Public Supplies of Great Britain by one single Tax upon Houses.*

**A**S I have a great deal to say upon this Part of the Scheme, I shall divide it into several Sections.

S E C T. I.

REMARKS upon what the Author hath said in support of a General Tax upon Houses.

THE following Extract contains all the Author hath said concerning a General Tax upon Houses, that appears to me to be of any Weight.

“ Here indeed I find myself under the  
“ greatest Difficulties, as I am now to com-  
“ bat with the general Prejudice and Op-  
“ nion of the greatest Part of the Kingdom.  
“ The very mention of the Word will at  
“ once be apt to startle and alarm my Read-  
“ ers; and yet I hope to convince those  
“ who will please to divest themselves of  
“ all

" all preconceived Notions, and judge of  
 " Things, not by their Names, but by  
 " their Nature, that a *General Excise*, odi-  
 " ous as it may sound, is not only necessary,  
 " but would really be beneficial: I do not  
 " mean such an *Excise* as was intended, or  
 " presumed to be intended by a Bill brought  
 " into Parliament about ten Years ago, for  
 " this I always looked upon as destructive  
 " of the Good of the Subject, in many es-  
 " sential Points, and therefore was as hear-  
 " tily zealous against *that Bill*, as it then  
 " stood, as any Man in the three King-  
 " doms. But a *General Excise* in another  
 " Shape, is what I am now an Advocate  
 " for; and I take upon me to say (with an  
 " Appeal to every Merchant in the Nation  
 " for the Truth of it) that, without some  
 " such Thing, the Trade of *Great Britain*  
 " cannot possibly flourish, or indeed well  
 " subsist, under such heavy Loads of Du-  
 " ties, as the several Branches are at present  
 " charged with; but the *French*, the  
 " *Dutch*, and all other Nations must be  
 " able to run away with it from us."

Pages 13, 14.

I can-

" Lace, Callicoes, Muslins, and all Foreign  
 " Linnen; all Foreign Wines, Arrack, Rum,  
 " Brandy; all Home-distilled Spirits, Beer,  
 " Ale, Cyder, Mum, Perry, Sweet Wines  
 " and Vinegar; China-ware, Wrought Plate,  
 " Wire, Cards and Dice; Hides, Leather,  
 " Parchment, Vellom, Paper, Pafte-board,  
 " Whale-fin and Oil; Coffee, Tea, Choco-  
 " late, Cinnamon, Cloves, Nutmegs, Mace,  
 " Ginger, Pepper; Apothecaries Drugs; Al-  
 " monds, Raifins, Plumbs, and all Sorts of  
 " Grocery-ware, Moloffus, Sugar, Soap,  
 " Candles, Snuff, Starch, Tobacco, Salt and  
 " Hops." *Pages 16 and 17.*

Such a formidable List of taxed Commo-  
 dities is enough to frighten People, who are  
 not acquainted with the Subject, so as to  
 make them believe whatever this Author  
 had a Mind to tell them about our Taxes;  
 but I have already laid open what he hath  
 said upon the Amount of them, and all I  
 mean by inserting the preceding List of taxed  
 Commodities, is, that what he hath speci-  
 fied about Taxes and Duties, and the Rea-  
 sons why he did it, may here appear.

These

These taxed Commodities being named by the Author to make People believe that £16,800,000 a Year is paid by *England* alone for Taxes, and he not having even distinguished high from low Duties, or said which of them injure our Trade, which help it, or which may be called neutral, for there are Taxes of these three Kinds; it is evident that they could not be mentioned in Consequence of the first Part of his Title Page, and as this is the only Place where he hath specified the Taxes or Duties of this Kingdom, it is a plain Proof that *his serious Considerations on high Duties*, &c. were only a Bait to catch Attention.

#### C H A P. IV.

REMARKS upon the Author's *Proposal for preventing the Running of Goods.*

**T**H E Author's Way to prevent the Running of Goods, is quite new and very concise, for which Reason I shall relate it in his own Words,

“ As



" Lace, Callicoes, Mullins, and all Foreign  
 " Linnen; all Foreign Wines, Arrack, Rum,  
 " Brandy; all Home-distilled Spirits, Beer,  
 " Ale, Cyder, Mum, Perry, Sweet Wines  
 " and Vinegar; China-ware, Wrought Plate,  
 " Wire, Cards and Dice; Hides, Leather,  
 " Parchment, Vellom, Paper, PASTE-board,  
 " Whale-fin and Oil; Coffee, Tea, Choco-  
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 " Ginger, Pepper; Apothecaries Drugs; Al-  
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REMARKS upon the Author's *Proposal for preventing the Running of Goods.*

**T**HE Author's Way to prevent the Running of Goods, is quite new and very concise, for which Reason I shall relate it in his own Words,

“ As

may, if he pleases, understand the Principles of Commerce and the trading Interest of this Nation, as well as a Merchant; for the Knowledge of Trade, as a Profession, is no more necessary in this Case, than the Knowledge of Ship-building is to the Study of the Mathematics.

These are all the Remarks I have to make upon the Author's appealing to every Merchant in the Nation for the Truth of what he hath taken upon him to say, in regard to the Necessity of a General Tax upon Houses; and as they are wrote with a good Intention, I hope they will not be ill received.

## S E C T. II.

*REMARKS upon what the Author hath insinuated concerning the Assessment of the present Taxes of Great Britain, and upon the Assessment he hath proposed for a General Tax upon Houses.*

THE two following Extracts contain what the Author hath insinuated concerning the Assessment of our present Taxes, and

and the most material Part of what he hath laid on the Assessment of a General Tax upon Houses.

“ That the most wealthy, and most substantial Part of any Nation should bear the greatest Part of the Burden, is certainly most reasonable, but as seldom put in Practice. But it is a Consequence of the Method I propose; and thus I prove it.” *Page 17.*

“ The Method I would point out for collecting this Duty is, that every House in *England*, which is either lett for, or inhabited by its Owners, worth *Two hundred Pounds* a Year, or upwards, or where the Inhabitant is in Possession of a real Estate of *One thousand Pounds* a Year, or more, let the House he liveth in be great or small, should pay *One hundred Pounds*; and that all Houses may be ranged in their several Classes, the lowest at *Five Pounds*, and the middle ones in Proportion, with the Addition of real Estates annexed to them. This is, in general, my Notion of laying this Duty.” *Page 19.*

The

The Author should have placed the latter of these two Extracts immediately after the former, as the Proof of what he hath asserted in the one, depends upon what he hath proposed in the other; but instead of doing this he hath separated them, and filled the intervening Space with a sophistical Proof and a Digression about the *House of Austria*, the *Public Supplies of Great Britain*, &c.

The Author's sophistical Proof is as follows.

He proposes, that the Owners of Houses should be exempted from paying any Tax for them so long as they remain uninhabited; and, that the lowest and poorest Sort of People should likewise be exempted from paying any Tax, that thereby their Labour might become so much the cheaper.

*THUS* he proves, that his Scheme would lay the greatest Part of the Burden (*Taxes*) upon the most wealthy and most substantial Part of the People of *Great Britain*, without mentioning one Word about them.—

Certainly

Certainly this Man would undertake to prove, that a Crust of Bread is a Shoulder of Mutton.

The Proof or Disproof of this Assertion, depends entirely upon the Assessment that the Author would have to be made of his proposed General Tax upon Houses; and that he knew as well as any Man; but he also knew, that his Assertion might be disproved by his Assessment, and therefore he hath placed them at more than two Pages Distance from each other, without mentioning the *latter* as a Proof of the *former*.

For at the Beginning of this Assessment, the Author calls it, *the Method he would point out for collecting this Duty*, though he doth not there say one Word of the *Method* in which he would have it collected, for that he treats of in Pages 28 and 29; and at the End of this Assessment, the Author calls it, *his Nation, in general, of laying this Duty*, which Appellation is given, that he might have a Pretence for flying from what he hath said, under Colour of its being *only his Notion*.

M

Such



Such Artifices as these are not necessary to support a good Cause, and the Author's making Use of them is a Sort of Confession that his Scheme is a bad one: But it will be necessary to lay open this Matter further, for when that is done, it will plainly appear, that this Project was framed with a wicked Intention.

The Author sets out with declaring, *it is certainly most reasonable that the most wealthy and most substantial Part of any Nation should bear the greatest Part of the Burden*; which is said in order to make People believe, that he would propose such an Assessment for a General Tax upon Houses as should be *most reasonable*.

He then gives his Readers to understand, that what is reasonable in regard to the Assessment of Taxes, *is as seldom put in Practice*; and this is said in order to make People believe, that what is reasonable and proper in this Respect, is not now practised in *Great Britain*.

He

He next informs his Readers, that what is most reasonable in regard to the Assessment of Taxes, *is a Consequence of the Method he proposes*; which is said in order to make People believe, that what is reasonable and proper in this Respect, is rendered impracticable by the present Method of raising the Taxes of this Kingdom; but that it would be practicable and even a *necessary Consequence* of executing his Scheme.

And lastly, to prove that his Scheme would produce the *Consequence* he says it would, he proposes, *that the lowest and poorest Sort of People should be exempted from paying any Tax*; and this is proposed, in order that People of the middle and lower Classes might from thence conclude, that the Nobility and superior Gentry would be to pay a greater Proportion of the Taxes of this Kingdom than they now pay.

By these Means the Author hath induced such of his Readers as are of the middle or lower Classes to approve of his Scheme; and in order to gain the Approbation of the

Nobility and superior Gentry likewise, he hath proposed such an Assessment for a General Tax upon Houses, as would reduce their annual Payments for Taxes to a twentieth, thirtieth, or a fortieth Part of the Money at which they are now assessed or pay for Taxes.

In short, People of every Rank and Degree are either told or given to understand, that their Payments for Taxes would be much lessened if this Scheme was to take Place; and yet it is to raise *Six millions of Pounds* a Year in Time of Peace, upon the People of *England* only, which I apprehend to be full as much as they paid for Taxes before the last War.

So that there must be a Deception in some or other of these Things, for the same Sum of Money is to be annually raised, fewer People are to contribute towards it, and those who are to be Contributors, are to pay a great deal less than they did before: Now it is evident that all this cannot possibly be, and I shall shew that it is nothing more than a wicked Contrivance to deceive People

People of all Ranks and Degrees into an  
 Approbation of this ruinous Project.

In order to shew this in a satisfactory  
 Manner, it will be necessary to inquire how  
 many People there are in *England*, and  
 what their Incomes or Expences amount  
 to; and though these Things cannot be ex-  
 actly or nearly ascertained, yet, what has  
 been wrote upon them will answer the pre-  
 sent Purpose, and I shall rate them high to  
 favour this Scheme.

The Number of People in *England* and  
*Wales* was calculated by Sir *William Petty*  
 to be Seven millions Three hundred and  
 Sixty-nine thousand, in the Year 1682; but  
 that Gentleman was misled by Captain  
*Graunt's* Observations on the Bills of Mor-  
 tality, and he founded his medium Num-  
 ber of Burials in *London* upon only Two  
 Years (1681 and 1682) one of which hap-  
 pening to be very unhealthful, made his  
 Medium too high; for the medium Num-  
 ber of Burials in *London* for Ten Years, from  
 1676 to 1685 both inclusive, was only  
 Twenty-one thousand Two hundred and  
 Ninety-

Ninety-two; and Sir *William Petty's* medium Number is, Twenty-two thousand Three hundred and Thirty-one.

That Gentleman's Words are as follow.

" We also say, that Six hundred and  
" Sixty-nine thousand Nine hundred and  
" Thirty, is near the Number of People  
" now in *London*, because the Burials are  
" Twenty-two thousand Three hundred and  
" Thirty-one, which multiplied by *Thirty*  
" (one dying yearly out of 30, as appears  
" in the 94<sup>th</sup> Page of the aforementioned  
" Observations) maketh the said Number.

" — The Assessment (*Taxes*) of *London*  
" is about an eleventh Part of the whole  
" Territory (*England* and *Wales*), and there-  
" fore the People of the Whole may well  
" be eleven Times that of *London*, viz.  
" about Seven millions Three hundred and  
" Sixty-nine thousand Souls." Pages 12  
and 13 in the late Edition of Sir *W. Petty's*  
*Essays*, printed for *J. Shuckburgh, J. Whif-*  
*ton, &c.*

From

From hence it appears, that Sir *William Petty* took *Thirty* Years for the medium Length of Life in *London*, and multiplied the Burials in *London* by that Number: but according to the Bills of Mortality for Ten Years, ending in 1737, the medium Length of Life in *London* is only Twenty-four Years; and this nearly agrees with Mr *King's* Calculation of it, in Dr *Davenant's* Essay on the Balance of Trade (Page 20, Scheme A) where it is made 24.1 Years — that is Twenty-four Years and one-tenth Part of a Year.

These Errors being rectified, the Number of People in *England* and *Wales* in the Year 1682, will be somewhat less than Five millions Six hundred and Twenty-two thousand, according to Sir *William Petty's* Method of calculating them; and this Number does not much exceed the beforementioned Mr *King's* Calculations made for the Year 1688; according to which there were then in *England* and *Wales*, Five millions Five hundred thousand Five hundred and Twenty People. — See Dr *Davenant* on the Balance of Trade, Page 22, Scheme D.

So

So that there is no material Difference between the Calculations of those two ingenious Writers; and as Dr *Davenant* says that Mr *King's* Calculations are very accurate, I will rate the Number of People now in *England* (exclusive of *Wales*) at Six millions; which is near Four hundred thousand more than should be reckoned, according to Mr *King's* Table of Increase. See Page 19 of the Book before referred to.

The Expences of the People of *England* are calculated by Sir *William Petty* at Seven Pounds a Year for each Person upon an Average; and their yearly Incomes are calculated by Mr *King* at Seven Pounds Eighteen Shillings for each Person upon an Average; but I will say Eight Pounds, and then, the Number of People being put at Six millions, the Incomes of all the People in *England* only, will be Forty-eight millions of Pounds a Year.

These first Principles being established, it will be easy from them to form a tolerable good Judgment of the Assessment proposed  
for

for a General Tax upon Houses ; for out of these Forty-eight millions of Pounds, *England's Quota* of the Taxes raised in all *Great Britain*, is to be paid.

And as that Assessment is formed for the raising of *Six millions of Pounds a Year* in Time of Peace, upon *England* only ; I will shew how much a Family of each Rank, Degree or Class, would be to pay towards them, if the Money was to be equally assessed upon the Wealthy, the Substantial and the Poor, in Proportion to their Incomes.

I will likewise shew how much a Family of each Rank, Degree or Class paid a Year for Taxes before the present War, according to some Calculations of Taxes lately published ; as the Reader will thereby see, how far the Legislature has been pleased wisely to deviate from an equal Assessment, by increasing the Taxes of the Wealthy, and lessening the Taxes of the poorer Sort, for the common Good of ALL.

And I shall contrast this *Notion of an Assessment* for a General Tax upon Houses

N

with



with the other two Assessments; that the Difference between EQUITY and WISDOM on the one Hand, and INIQUITY and CUNNING on the other Hand, may be more striking.

This Contrast is made in State N<sup>o</sup> I. to which the Reader is desired now to refer, as what follows depends upon that State.

The *Iniquity* of this proposed Assessment for a General Tax upon Houses is so glaring, that it would be losing Time to say any thing upon it; but the *Cunning* of that Assessment is not so very apparent, for which Reason I shall employ a little Time in pointing it out.

There are few People in this Kingdom but what know that the Wealth and Naval Power of it were derived from, and are supported by, our foreign Trade; and such Persons as know this must likewise know, that whatever Taxes may be made necessary by War, it is for the Interest of the whole Nation that they should be so laid as to affect our Trade as little as possible.

For

For if Trade decays, our Manufacturers and Labourers will want Employment, our Shipping and Seamen will decrease, the Rents of Lands will fall, the Poores Rates will rise, and the Treasure of the Nation will diminish.

To prevent which sad and national Misfortunes it is, that Land is so highly taxed, in order that Industry, which is the main Spring of Commerce, might act with greater Vigour; and that our Gold and Silver, which are the Wheels of Trade as well as the Sinews of War, might move more freely.

Now the Assessment proposed by this Projector is contrived to discourage Industry and to clog the Wheels of Trade, tho' it doth not appear to be so at first Sight; for the lowest and poorest Sort of People are to be exempted from paying any Tax, *that thereby their Labour might become so much the cheaper*, and *real Estates* are to be taxed: But I shall remove this false Scene, and expose the Miseries it was intended to

conceal, till exhibited in real Life and portrayed in the Faces of a ruined People.

According to the present wise Method of assessing the Taxes of this Kingdom, a Nobleman or Gentleman who hath an Estate of Twenty thousand Pounds a Year in Land, pays out of it for Taxes no less than *Four thousand Three hundred and Seventy-eight Pounds Eighteen Shillings a Year* in Time of Peace : But according to the Assessment proposed by this Projector, such a Nobleman or Gentleman would be to pay no more for Taxes than *One hundred Pounds a Year* in Time of Peace, which is less than the other Sum by £4278 : 18 : 0.

And as the Public Supplies must be raised, it would of course follow, that this Sum of *Four thousand Two hundred and Seventy-eight Pounds Eighteen Shillings* would be to be made up by increasing the Taxes of Families of some other Ranks, Degrees or Classes: It will therefore be necessary to trace this Matter, and see who would be to make good this *vast Deficiency* in the Taxes of one single Family, and that not the richest  
in

in the Kingdom, for there are several Families which have greater Incomes.

This Deficiency is not to be made good by Noblemen or Gentlemen who have Ten thousand Pounds a Year each, in Land; for such a Nobleman or Gentleman is to pay only *One hundred Pounds* a Year; which is *Two thousand and Ninety-seven Pounds Sixteen Shillings* a Year less than his Share of Taxes comes to in Time of Peace, according to the present Method of assessing.

This Deficiency is not to be made good by Noblemen or Gentlemen who have *Eight, Six, Four, Two, or One thousand Pounds* a Year in Land; for such Noblemen or Gentlemen are to pay *One hundred Pounds* a Year each, and *no more*; and this is only a *Seventeenth, Thirteenth, Eighth, Fourth or Second Part* of their Payments for Taxes in Time of Peace, according to the present Method of assessing.

Nor is this Deficiency to be made good by any Part of the landed Interest, for the *real Estates* are mentioned, yet, it is manifest

felt that they are not assessed ; because a poor Farmer or a poor Tradesman, whose Income may be about *Forty Pounds a Year* would be to pay *Five Pounds* out of it towards this General Tax upon Houses : and if a Merchant having an Income of *One thousand Pounds a Year* arising from Trade or Money, was to be assessed in that Proportion, he would be to pay *One hundred and Twenty-five Pounds* ; whereas a Gentleman having a real Estate of *One thousand Pounds a Year*, is not to pay more than *One hundred Pounds*, from whence it is evident that *real Estates* are not assessed.

And as the Projector proposes that the lowest and poorest Sort of People (*Manufacturers and Labourers*) should be entirely exempted from paying any Tax ; almost all the Taxes of this Kingdom, would be thrown upon our Trade, the Consequence of which would be, *the entire Destruction of it* : for the Farmer, the principal Manufacturer, the Tradesman and the Merchant, by whom Trade is chiefly managed, would be to pay, over and above their present Taxes, the Taxes of the *Manufacturers* and

and *Labourers*, most of the Taxes now paid by the *Nobility* and *superior Gentry*, and about *two Parts in three* of the *Land Tax*.

So that *British Commodities and Manufactures*, instead of being sold at as low or a lower Rate, than can be afforded by other Nations, as this wicked Projector pretends they would ( in *Page 17* ), must necessarily be much dearer than they are at present; because the People principally concerned in *Growing, Manufacturing and Exporting* them, would be to pay much more for Taxes, than *they* and our *Labourers, Manufacturers and Seamen all together*, now pay; and consequently, *they* must sell their *Commodities and Manufactures* so much dearer on that Account.

From hence it is evident, that this Assessment is not a NOTION lightly taken up, as the Projector pretends it is, but a deep laid Contrivance to destroy our TRADE; and in order to accelerate this Destruction, the Projector proposes, that the *Public Supplies* in Time of *War* should all be raised within the Year.

His

His Words are as follow.

“ If, in future Times, the Public should  
 “ want to raise a greater Sum for the cur-  
 “ rent Services of the Year, it might easily  
 “ be procured by adding for every Million  
 “ (of Pounds) they wanted, one-sixth Part  
 “ upon every House; and such an Addition  
 “ would be raised within the Year, a Thing  
 “ greatly desirable by every Body; and the  
 “ Want of which has been the Cause of  
 “ our present Debt.” Page 20.

This is really a Master-piece of Artifice, for the Author hath touched upon a String that he knew would move every Well-wisher to this Kingdom; and I will venture to say, that a more wicked Use was never yet made of the Debts which a Succession of expensive Wars have brought upon this Nation.

It is certainly true, that not raising the Public Supplies in Time of War, within the Year, has been the Cause of the present Public Debt; but it is also true, that raising the

the Public Supplies in Time of War, according to this wicked Assessment, would, in a few Years, destroy our Trade.

And that it was intended so to do, I make not the least Doubt, nor do I believe that the Reader will be in any Doubt of it, when he hath seen the Contrast I have made for Time of War, between the present Assessment of our Taxes, an equal Assessment of them; and the Projector's Assessment for a General Tax upon Houses,

In the State of Taxes for Time of Peace, *England's Quota of Taxes is put at Six millions of Pounds a Year*; and in this State for Time of War, the said Quota of Taxes is put at *Nine millions of Pounds a Year*, which Sum, I apprehend would be nearly if not compleatly raised in *England*, for this present Year 1757: If the *Land Tax* was assessed at full *Four Shillings in the Pound* of the present Value of the Lands of *England*; and Families of different Ranks, Degrees and Classes, paid as much for Taxes on consumable Commodities, as they are calculated to pay, in the Calculations of the present



present Taxes for a Family of each Rank,  
 &c. beforementioned.

For Dr *Davenant* was of Opinion, that  
*a Land Tax of Four Shillings in the Pound,*  
*carefully levied,* might raise *Three millions*  
*of Pounds a Year* ( See his *Essay on Ways*  
*and Means,* Page 109 ); and that is now  
 about Sixty Years ago, since which, the  
 Lands of *England* have been greatly im-  
 proved in Value, by which I mean, that  
 they are lett for much more Money.

I mention these Things, that it may not  
 be thought I have made an unfair Compa-  
 rison between our present Taxes and the  
 Projector's Assessment for Time of War;  
 and must now desire that the Reader will  
 turn to State N<sup>o</sup> II. which is formed in the  
 same Manner as the other State for Time  
 of Peace, before referred to.

By this State it appears, that the Taxes  
 of a Nobleman or Gentleman who hath an  
 Estate of Twenty thousand Pounds a Year  
 in Land, come to no less than *Six thousand*  
*Three hundred and Seventy-eight Pounds*  
*Eighteen*

*Eighteen Shillings a Year*, according to the present wise Method of assessing the Taxes of this Nation : But according to the Assessment proposed by this Projector, the Taxes of such a Nobleman or Gentleman would come to no more than *One hundred and Fifty Pounds a Year*, which is less than the other Sum by £ 6228 : 18 : 0.

So wicked a Proposal could never be made by a good Man or a Well-wisher to *Great Britain*; for here is no less than *Six thousand Two hundred and Twenty-eight Pounds Eighteen Shillings a Year*, taken from the Taxes of a great Family, in order to be laid upon middling or poorer Families; which Sum is equal to the Taxes now paid by a *Thousand industrious Farmers and Tradesmen*; and as much as is paid for Taxes by *Six thousand Husbandmen and Woollen Manufacturers*, for themselves and their Families.

But a Farmer or Tradesman, who hath an Income of only *Forty Pounds a Year*, would be to pay *Seven Pounds Ten Shillings* out of it; whereas, he now pays no more than *Four Pounds a Year* for Taxes; and if

he hath a numerous Family to maintain, or is under Misfortunes, he may reduce his Taxes,

The Family of such a Farmer or Tradesman may drink *five or six Barrels of Ale,* and *ten or twelve Barrels of small Beer,* yearly, without paying more than *Three Pounds a Year* for Taxes; and he may reduce his Taxes to *Forty Shillings a Year,* without debarring his Family of any of the Necessaries of Life. — So wisely are the Taxes of this Kingdom laid, that every Man is left to assess a great Part of his Taxes.

This Method of assessing Taxes is suited to the *Genius of the People* and the *Nature of our Constitution*, for *Wisdom* and *Liberty* go Hand in Hand, and they are supported by *Concord*, *Plenty*, *Riches* and *Power*: But here comes a hardy and wicked Projector, who hath dared to set at Nought the Wisdom from whence, under Providence, these many and great Felicities flow; and, by a fascinating Cunning, hath so changed the Appearance of Things, that Good seems to be Evil and Evil Good.

There

There is not the least Danger of this ruinous Project ever being carried into Execution; but I must beg Leave to suppose it had been carried into Execution when the last War with *FRANCE* broke out, for then this PROJECT first APPEARED; and I shall point out the Consequences of it, as the reading of them will probably dispose some worthy Persons, who have innocently been Advocates for this Project, to reverse the Wisdom that this wicked Projector hath so artfully traduced.

In the first Place, the Public Supplies must have been all raised within the Year, which would have nearly doubled the Taxes of the trading Part of the Nation; and by Consequence, have made our Commodities and Manufactures so much dearer at foreign Markets, that we must have lost most of our Trade with other Nations.

This was the principal Reason why the Projector proposed, that all the Public Supplies in Time of War should be raised within the Year; and in order to cover his real Design,

sign, he touches upon the *National Debt*, and tells People, that not raising the Supplies within the Year, has been the Cause of it.

In the second Place, the Public Supplies must have been raised out of the *Current Money* of the Kingdom, for the vast Sums of Money in the *Bank of England*, and in the Hands of Bankers and monied Men, could not then have been useful in supplying the Public Exigencies: Nor could this Money have been of much Use to People in Trade, because it would have been lent at high Interest, which would have further enhanced the Prices of our Commodities and Manufactures, and have completed the *Ruin of our foreign Trade*.

In the third Place, raising the Public Supplies within the Year would have deprived the Nation of all Assistance from foreign Money, for the *Dutch* and other Nations could not then have lent any Money to this Government; but on the contrary, would have been apt to withdraw their Effects out of this Kingdom, upon finding it in the  
*confused*

*confused and ruinous State* to which this diabolical Project was intended to have reduced it.

I might pursue this Matter further, but I think I have fully proved that this Project was framed with a wicked Intention, which is all I intended to do in this Section; and I hope that what I have here said will be considered by such Persons as are very desirous that the Public Supplies in Time of War should all be raised within the Year.

I would not by this be understood to mean, that the Public Supplies in Time of War cannot all be raised within the Year, for it may be practicable and proper at one Time to raise them in that Manner, though not always so: But I am humbly of Opinion, that the first Step towards such a Measure should be a *Re-assessment* of the *Land Tax*, for if the landed Interest doth not pay most of the Money, I think the trading Interest cannot.

I shall conclude this Section with an Extract, from Mr. *Locke's* Papers relating to Money, Interest, and Trade.

where:

“ A Tax

" A Tax laid upon Land seems hard to  
 " the Landholder, because it is so much  
 " Money going visibly out of his Pocket ;  
 " and therefore as an Ease to himself, the  
 " Landholder is always forward to lay it  
 " upon Commodities. But if he will  
 " thoroughly consider it, and examine the  
 " Effects, he will find he buys this seeming  
 " Ease at a very dear Rate; And though  
 " he pays not this Tax immediately out of  
 " his own Purse, yet his Purse will find it  
 " by a greater Want of Money there at the  
 " End of the Year, than that comes to,  
 " with the lessening of his Rents to boot;  
 " which is a settled and lasting Evil, that  
 " will stick upon him beyond the present  
 " Payment." — Second Edition in 12mo,  
 printed Anno 1696, Part I. Pages 88 and  
 89.

S E C T I O N III.  
*The Consequences of a General Tax upon  
 Houses, in regard to our Treaties and  
 Trade with other Nations.*

IF all the Public Supplies were to be  
 raised by a General Tax upon Houses,  
 there

there could not be any Duties laid upon foreign Commodities or Manufactures; and consequently, the Importation of them into this Kingdom, must either be quite free or absolutely prohibited.

For it would not then be practicable to permit the Importation of foreign Goods, so as to preserve Peace and Friendship between this and other Nations, and yet confine the Consumption of those Goods within such Bounds as to prevent their much injuring our own Manufactures; and so, that the Commodities of different Countries might be favoured or restrained here, according as the Consumption of *British* Commodities and Manufactures is favoured or restrained by Duties laid on them there.

These Restraints on foreign Goods could not then be laid, for every Species of them must, in that Case, either be imported without paying any Duty at all, or absolutely prohibited; and this would produce new Prohibitions or Duties on *British* Goods in other Countries, and involve both our Trade and Nation in Confusion.

P

For



For it would not then be possible to keep the Treaties of Commerce, now subsisting between *Great Britain* and other Nations, from being broken; or to carry on our foreign Trade in any Way, but what would sooner or later ruin our own Manufacturies, destroy our Trade and Naval Power, and reduce the Kingdom to Poverty and Weakness.

It is well known that the most profitable Branches of our foreign Trade are those carried on with *Spain* and *Portugal*, and that our Trade is more beneficial to those Countries than any other Branch of their foreign Trade; and yet *British* Merchants are not permitted to import our Commodities into those two Kingdoms, and to export from thence the Commodities there produced, without paying Duties.

So that it would be absurd to think of prohibiting the Importation of Wines, Oils and Fruits, of the Growth of those two Countries, into *Great Britain*; and yet we are not for this Reason to run into the other  
Extreme,

**Extreme**, of permitting those Commodities to be imported into this Kingdom, without paying any Duties at all.

But this Scheme for a General Tax upon Houses, admits of no other Alternatives than an absolute Prohibition or free Importation of the Commodities of *Spain*, *Portugal*, and every other Country; so that if it was to be put in Execution, there would not be a Possibility of carrying on those two beneficial Branches of our foreign Trade, without sustaining a great Loss one Way or other.

For if *Great Britain* was to prohibit the Importation of Wines, Oils, Fruits, &c. from *Spain* and *Portugal*, the Governments of those Countries would undoubtedly prohibit the Importation or lay very high Duties upon our *Woollen Manufactures*, &c. and we should lose all or most of our Trade there: Or if the said Wines, Oils, Fruits, &c. were permitted to be imported into this Kingdom without paying any Duties at all, the Consumption of them would be much increased here, to the Prejudice of our own Commodities, and to the lessening of the

Balance paid this Nation in Money by *Spain* and *Portugal*; for our Merchants who trade there would still be to pay the same Duties for their Goods, as they now pay.

I know it may be said, that though this Scheme for a *General Tax upon Houses*, would break through the Treaties of Commerce now subsisting between *Great Britain*, *Spain* and *Portugal*, yet new Treaties might be made so as to prevent the Losses I have mentioned; but this would be talking at Random, for it is ridiculous to think that the Kings of *Spain* and *Portugal* would give up so great a Part of their Revenues as arises from the Duties on *British* Commodities and Manufactures imported into their Dominions; and from the Wines, Oils, Fruits, Wool, Cochineal, &c. exported from thence to *Great Britain*.

And they would be under a Necessity of either doing this, or of raising on their Subjects or other Branches of foreign Trade, such higher Duties as would make up the Deficiencies in their Revenues, by taking off all Duties on their Trade with this Kingdom;

Kingdom; or lastly, they would be obliged to alter their Commercial Laws, and to put their Revenues upon the same Footing as this Projector would have those of *Great Britain* to be; and the Improbability of any of these Things being done, is so great, that one may safely venture to say they never will be done.

What I have said of our Trade with *Spain* and *Portugal*, may be applied to our Trade with *Italy* and *Turky*, for both those Branches are advantageous to the Nation as they are now carried on; but it is to no Purpose to expect that the Governments of those Countries will alter their Commercial Laws, put their Public Revenues under new Regulations, or excuse *British* Merchants from paying such Duties as are paid by the Merchants of other Nations who trade there.

And as it is in vain to expect that any of these Things will be done by those Governments, it would be injuring our own Trade, to take off the Duties now paid for Wines, Oils, Fruits, Raw Silk, and full manufactured Goods imported from *Italy* and *Turky*;

---

*Turky*; for that would be giving their Goods an Advantage here, without receiving an Advantage upon our Goods exported there.

Such are the Losses which this Project would bring upon our Trade with *Spain*, *Portugal*, *Italy* and *Turky*; and the Difficulties it would bring the Nation into with regard to *Holland*, are such as could not be safely removed: For the *Dutch* purchase great Quantities of our Commodities, we buy many of theirs, and generally speaking, both Nations have thought it for their mutual Interest to be upon good Terms; but this Scheme for a General Tax upon Houses would make it impossible to preserve our Trade and good Understanding with that Republic.

For if the fine Linens, Sail-Cloth, Whale-Fins, Spices, and a vast Number of small Articles which are now imported from *Holland* into this Kingdom, were to be prohibited, the *Dutch* would undoubtedly do the same by our Commodities, and no longer think their Interest at all connected with that of *Great Britain*; or if fine Linens, Sail-Cloth, Whale-

Whale-Fins, &c. were permitted to be imported into this Country from *Holland*, without paying any Duties at all, our Linen Manufacturies in *Scotland* and *Ireland*, and our Whale and other Fisheries would be much distressed, and some of them totally ruined.

It will be needless to mention what must happen to our other Branches of foreign Trade, if this Scheme was to be carried into Execution, as it would only be a Repetition of Losses and Difficulties of the same Kind with those I have mentioned; for they could not be safely removed in any one Instance: So that *the Consequences of a General Tax upon Houses, in regard to our Treaties and Trade with other Nations*, are briefly these.

Our Treaties of Commerce would all be broke, without a Possibility of renewing them so as to secure our Trade in the Manner it is now secured; and the Want of such Security could only be supplied by absolute Prohibitions on foreign Commodities and Manufactures: So that this Nation  
would

would either be to quarrel with most of the Powers in *Europe*, and to destroy our foreign Trade ; or else be obliged to sacrifice it, in order to preserve the Friendship of such Nations as this Kingdom is now in Alliance or Amity with.

I shall conclude this Section with an Extract from Dr *Davenant's* first Report to The Honourable Commissioners for stating the Public Accounts of this Kingdom, in the Year 1712.

“ — The best Course of putting a Stop  
 “ to losing Trades, are sumptuary Laws,  
 “ and good Examples from the Court,  
 “ which may effectually discourage *foreign*  
 “ *Fashions* and the Use of *foreign Apparel*.  
 “ This does the Work without giving Of-  
 “ fence to your Neighbours by *Prohibitions*,  
 “ which beget such Animosities between  
 “ Countries (one still outvying the other)  
 “ when Injuries of this Kind are begun,  
 “ that at last a third People, as Mr *Mun*  
 “ remarks in his Book of Trade, runs away  
 “ with those Traffics, by which both were  
 “ formerly Gainers.” Page 50.

S E C T.

## S E C T. IV.

*The Consequences of a General Tax upon Houses, in regard to our own Commodities and Manufactures.*

I HAVE shewn, that the *Assessment* proposed by this Projector is contrived to ruin our Trade, by throwing most of the Taxes now paid by the Nobility and superior Gentry, &c. upon the trading Part of the People of this Nation; and I shall now shew, that the *Tax* for which that *Assessment* was projected, is a wicked Contrivance to throw all the *Duties* now laid on foreign Commodities and Manufactures, upon the *Commodities* and *Manufactures* of *Great Britain*.

The Importation of foreign Commodities and Manufactures into this Kingdom, cannot be prevented or restrained by any other Means than Prohibitions or high Duties; and it is evident from what I have said in the preceding Section, that such *Prevention* and *Restraint* could not be effected by *Prohibitions*; so that they must either be effected by *high Duties*, or not at all.

Q

Now



Now **HIGH DUTIES** are the very Things which this Projector hath artfully inveighed against throughout his whole Scheme: under *Pretence*, that our foreign Trade is in very great Danger of being ruined by them; but in *Reality*, to prevent his being suspected of contriving the Ruin of our foreign Trade by *higher Duties*.

For this *Proposal*, to raise all the Public Supplies by one single Tax upon Houses, is in Fact a *Proposal* to raise all the Public Supplies by one General Tax upon the *Commodities and Manufactures* of Great Britain: And it is surprizing to me, that several Writers who have treated of this Project, should not find out, that raising all the Public Supplies by a General Tax upon the *Houses* or *Commodities* of this Kingdom, is in Effect the same Thing.

Because every Man of common Understanding knows, that whatever Money a Farmer, a Tradesman, or a Merchant pays for Taxes, it is and must be repaid him in the Prices of the Commodities he deals in,  
or

or he cannot carry on Trade: And it is evident, that if a Farmer or a Tradesman is to pay Five Pounds a Year for Taxes, it matters not whether it be for *Malt, Salt, Leather, &c.* or for *his House*; as in either Case he must be repaid that Money in the Prices of his Commodities.

A poor Farmer, or a poor Tradesman, who now pays *Three Pounds Fifteen Shillings a Year* for Taxes of all Kinds, might pay the *same Sum* for one General Tax upon his House, in Lieu of his present Taxes, and he would be able to sell his *Commodities* or *Manufactures* at the same Prices as he now sells them; but if, instead of paying only  $\text{£} 3 : 15 : 0$  he was to pay *Seven Pounds Ten Shillings a Year* for a General Tax, upon his House, the Prices of the *Commodities* or *Manufactures* sold by him must be so much raised, as to repay the further Tax of *Three Pounds Fifteen Shillings*, with which this wicked Projector would have him loaded.

And if the Taxes of all the Farmers, Tradesmen and Merchants of this Kingdom, were to be increased in the same Pro-

portion, the Prices of the Commodities and Manufactures sold by them must be raised, so as to repay that Increase in their Taxes: For they are, in Reality, *Factors* between the *Landholders* and *Consumers* of Commodities, and every Man knows, that a *Factor* must be paid *Commission* for the Goods he sells, over and above all Taxes or other Charges.

So that whatever Taxes are laid upon the Farmers, Tradesmen and Merchants of this Kingdom, be the Manner of assessing them what it may, such Taxes will ultimately fall upon our own Commodities and Manufactures, and in the Nature of Things it cannot be otherwise: for the Motive to Trade is *Gain*, and no Man in his Senses would carry on Trade of any Kind to lose by it, unless he did it upon some superior Motive, such as relieving the Poor in Times of Scarcity, or establishing some Manufactory for the Good of his Country, &c. and then it is *Charity* or *Patriotism*.

These Truths are so plain, that there is scarcely a Farmer or a Tradesman who would not be convinced of them, and how they could slip out of the Memories of several  
Persons

Persons who have lately adopted this Project, is to me a Mystery; but so it seems to be, for they would have all the *Public Supplies* to be raised *within the Year*, and by a *Tax upon Houses*, against which they can find no material Objection, but that of lessening the Power of the Ministry.

So strange a Want of Judgment in Men who are in other Respects sensible, is very extraordinary; and it is Pity that People who are so easily imposed upon by Appearances, should think of offering Schemes to the great Council of the Nation; for those Persons might have found out, that adopting this Project was nothing less than staking their weak Opinions against the Wisdom of every Parliament that hath been in *England* ever since the Reign of King *Edward* the Third.

And they might have discovered, that this Proposal for raising all the *Public Supplies* by a *Tax upon Houses*, was a Project to take off all the Duties on *FRENCH* and other foreign Commodities, and to lay them upon *Bread, Cheese, Butter, Milk, Beef, Mutton, Pork, English Woollen Cloth and British Linens, &c.* — Certainly, when those Writers  
come

come to think coolly of what they have done, and of the ill Consequences which arise from traducing the Wisdom that, under Providence, has made this Kingdom *rich* and *powerful*, they will burn their Schemes with Blushes, and never again commit so presumptuous a Piece of Folly.

I did intend to have particularly pointed out the ruinous Consequences of this Project in regard to our own Commodities and Manufactures, but I think it cannot be necessary after what I have said; and therefore shall at present only insert an Extract from *The British Merchants*, that I apprehend will be very satisfactory in this respect to many Readers.

“ All the Nations of *Europe* seem to strive  
 “ who shall out-wit one another in point of  
 “ Trade; and they concur in this MAXIM,  
 “ *That the less they consume of foreign Com-*  
 “ *modities, the better it is for them.* ”

“ The *Dutch*, to obviate too great a Con-  
 “ sumption of foreign Goods amongst them,  
 “ make use of Excises; and they have for  
 “ that

" that Reason laid a very high Excise upon  
 " *French Wines*.

" The *French* study to prevent it by Du-  
 " ties on Importations, Duties on Consump-  
 " tions, Tolls from one Province into ano-  
 " ther, by strict Visitations, Restraints and  
 " Prohibitions, and by the Example of the  
 " Court in wearing their own Manufactures.

" *The Benefit of laying HIGH DUTIES*  
 " *on foreign Goods.*

" We have of late Years saved a great  
 " deal of Money, by laying *high Duties*  
 " upon *foreign Commodities*; which hath  
 " not only hindered their too great Con-  
 " sumption among us, but hath had this  
 " good Effect besides, that it hath given  
 " Encouragement to the settling, improving  
 " and perfecting many useful *Manufactures*  
 " in *Great Britain*. So that we must be  
 " out of our Senses, if we permit the *French*  
 " to import their Manufactures to the Pre-  
 " judice and Destruction of our own."

Vol. I. Pages 16 and 17.

This

This excellent Book was wrote by several eminent Merchants and other ingenious Men, to shew the ruinous Consequences which would have attended lowering the Duties on *French* Commodities and Manufactures imported into *Great Britain*, pursuant to a Treaty of Commerce concluded with *France* in the Year 1713, and it produced the desired Effect.

For the HIGH DUTIES so wisely laid on *French Commodities* in the Reign of King *William*, have ever since been continued: And under the Protection of those Duties our Manufacturies of Silk, Linen, &c. were set up and have ever since flourished.

The Remainder of this Project will soon be laid open, that it may never be in the Power of *Ill-Wishers to the Trade and Prosperity of Great Britain*, to impose upon People, and make them uneasy by any dark Design of this Kind.

CHAS  
GUTHRIE

S T A T E

I do

not know what I am doing

and

am not sure of myself

and am not sure of my

future and am not sure of my

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